



Attorney Docket No.: 43288.010000

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re

Applicant : John W. Rocheleau
Serial No : 09/764,473
Filed : January 17, 2001
Title : PIPE FLANGE AND PIPING SYSTEM

SUBSTITUTE POWER OF ATTORNEY

Taco, Inc., the undersigned assignee of all right title and interest in the above application, hereby revokes all prior Powers of Attorney and appoints BARRY G. MAGIDOFF (Reg. No. 21,064), PAUL J. SUTTON (Reg. No. 24,201), CLAUDE R. NARCISSE (Reg. No. 38,979) and ELI WEISS (Reg. No. 17,765), Greenberg Traurig, LLP, 885 Third Avenue, New York, New York 10022, its attorneys to prosecute this application for registration with full power of substitution and revocation, to transact all business in the Patent and Trademark Office in connection therewith, and to receive the issued patent.

Please send all future correspondence to:

Barry G. Magidoff, Esq.
Greenberg Traurig, LLP
885 Third Avenue
New York, New York 10022
Telephone: 212-801-2100

TACO, INC.

By Kyle Adamonis
Kyle Adamonis, its Assistant Secretary

Date: Dec 5, 2003